

Exhibit G
to
Declaration of Patrick M. Costello re Motion to
Convert Chapter 7 Case to a Case Under Chapter 11

Patrick Costello

From: Patrick Costello
Sent: Monday, November 05, 2012 4:55 PM
To: Jeremy Katz
Cc: mansdorftrustee@sbcglobal.net
Subject: RE: PICONGEN WIRELESS INC

SEE RESPONSES

Patrick M. Costello
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From: Jeremy Katz [<mailto:jkatz@pinnaclelawgroup.com>]
Sent: Monday, November 05, 2012 3:43 PM
To: Patrick Costello
Cc: mansdorftrustee@sbcglobal.net
Subject: RE: PICONGEN WIRELESS INC

I don't have the comments but let's assume you are correct (and it is not abundantly clear from the statutes themselves). As a practical matter, what does it take to keep the patents valid and what is the buyer willing to pay?

NOT SURE. I DOUBT WE WANT TO GO THRU THE PROCESS OF A 364 LOAN TO PAY PATENT COUNSEL. I ASSUME THE BIDDER WOULD ADVANCE FUNDS TO KEEP THE PATENTS ALIVE UNTIL A SALE, BUT THE BIDDER WOULD HAVE TO KNOW IT WOULD GET REIMBURSED

Frankly, the UST does not appreciate a trustee selling assets just to pay administrative expenses and from which creditors get nothing.

UNDERSTOOD. WHAT IF WE OPEN WITH A BID OF \$25K PLUS WAIVER OF CLAIMS OF AL OF THE PETITIONING CREDITORS IF BIDDER BACKED BY PETITIONING CREDITORS IS SUCCESSFUL BIDDER? I HAVE TO CONFIRM THE WAIVER OF CLAIMS, BUT THAT WOULD SIGNIFICANTLY ENHANCE THE CASH COMPONENT OF THE PRICE AND LEAVE THE ESTATE WITH VERY LITTLE IN THE WAY OF CLAIMS (I UNDERSTAND THAT YOU HAVE TO GET A HANDLE ON CLAIMS) AND \$25K TO PAY ADMIN AND DE MINIMIS CLAIMS.

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From: Patrick Costello [<mailto:pcostello@vectislawgroup.com>]
Sent: Monday, November 05, 2012 3:33 PM
To: Jeremy Katz
Cc: mansdorftrustee@sbcglobal.net
Subject: RE: PICONGEN WIRELESS INC

A UCC filed with the CA SOS is not effective to give notice or perfect a security interest against a DE corp. See 9301 and cmt 4 and 9307 and cmt 4. To perfect a security interest against a DE corp., the UCC-1 must be filed in DE.

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From: Jeremy Katz [<mailto:jkatz@pinnaclelawgroup.com>]
Sent: Monday, November 05, 2012 3:11 PM
To: Patrick Costello
Cc: mansdorftrustee@sbcglobal.net
Subject: FW: PICONGEN WIRELESS INC

Here is the UCC-1 filed in California.
It is my understanding that a UCC-1 is valid if it is filed in the state of incorporation OR in the state in which the debtor is domiciled.

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